



UNITED STATES GENERAL ACCOUNTING OFFICE

WASHINGTON, D.C. 20548

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June 20, 1983

OFFICE OF GENERAL COUNSEL

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B-209716, B-210030, B-209697, B-209717, B-201131

Brigadier General Robert B. Adams
Deputy Commander
U.S. Army Finance and Accounting Center
Indianapolis, Indiana 46249



Dear General Adams:

This responds to 10 separate requests for relief from liability for erroneous or improper payments made on behalf of various Army Finance and Accounting officers and agents under 31 U.S.C. § 3527(c) (formerly 31 U.S.C. § 82a-2).^{1/} For the reasons stated below, we grant relief in nine cases. In the tenth, no decision is necessary because the person for whom relief was requested was not the accountable officer.

We have consolidated these requests primarily in order to draw attention to the lack of effective collection action, and to provide notice that in the future we will exercise our discretion under section 3527(c) and deny requests for relief unless the submission contains evidence that diligent collection action has or is being pursued. In addition, this consolidation of cases provides us with an opportunity to address the following recurring deficiencies in the relief requests from your office which, if not corrected, may require a denial

^{1/} Three of the 10 cases here, involve situations in which the loss occurred when both an original and replacement check were cashed. In 62 Comp. Gen. ___ (B-206589, et al., December 16, 1982), we discussed the fact that a duplicate check case could be handled under either 31 U.S.C. § 3333 (1982) (formerly 31 U.S.C. § 156 (1976)) or 31 U.S.C. § 3527(c). We found that there is a need for Congress and the Treasury Department to determine under which statute these cases are to be resolved and which appropriation should bear the loss. Recognizing that such a process would take time, we decided to follow the status quo for a "reasonable time." Therefore, if an agency submits a duplicate check case to this Office under 31 U.S.C. § 3527(c), we will continue to consider it under that statute. We will follow that practice herein and decide the cases pursuant to 31 U.S.C. § 3527(c).

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the agency concerned, that the payment was not the result of bad faith or lack of due care on the part of the disbursing official. Debt collection, in the past, has not received much attention due primarily to agencies' overriding concern for disbursing, rather than collecting funds, and to slow and ineffective Government collection methods. Recently, however, Congress highlighted the importance of diligent collection action by the passage of the Debt Collection Act of 1982, Pub. L. No. 97-363, § 3, 96 Stat. 1749 (1982). This Act provides Federal agencies with tools and resources essential to aggressive debt collection.

In keeping with congressional intent to place greater emphasis on collection, we believe it is incumbent upon each agency to pursue effective collection action. Therefore, in the future, we will exercise our discretion under section 3527(c) and grant relief only where there is evidence that a diligent collection effort has been made. In order to show that such effort has been made a relief request must demonstrate compliance with the Federal Claims Collection Standards issued jointly by the General Accounting Office (GAO) and the Department of Justice. 4 C.F.R. Parts 101 through 105.

These regulations prescribe the standards for agencies to follow in undertaking collection action, as well as the administrative procedures for use in compromising and terminating agency collection activities. In addition, the regulations provide guidelines for when and how agency collection action is to be referred to GAO for further collection or to the Department of Justice for litigation of civilian claims.

Proposed amendments to the Federal Claims Collection Standards were published in the Federal Register on May 24, 1983. 48 Fed. Reg. 23,249-23,257 (to be codified at 4 C.F.R. Parts 101 through 105). The proposed regulations reflect the changes to the fundamental claims collection authority made by the Debt Collection Act, cited above. However, even under the present standards, the head of an agency is required to pursue aggressive collection action. Such action must be taken in a timely manner with effective follow-up procedures. 4 C.F.R. § 102.1.

At a minimum, collecting agencies must make an appropriate written demand on the debtor informing him of the basis for the indebtedness and specifying a due date for payment. 4 C.F.R. § 102.2. Further, the initial notification should inform the debtor of the consequences of his failure to cooperate. Id. Three progressively stronger written demands,

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at not more than 30-day intervals, should be made unless a response to the first or second letter indicates that future communication would be futile. Id. These procedures remain basically the same under the proposed regulations. (See proposed regulation 48 Fed. Reg. 23,251-54, 4 C.F.R. Part 102.)

If more action is necessary, the Federal Claims Collection Standards specify other devices for the agency to employ that entail minimal burden and expense. Under existing standards, these include collection by offset, reporting delinquent debts to commercial credit bureaus and contracting for collection services. See 4 C.F.R. §§ 102.3, 102.4, 102.5. The proposed regulations would enhance these tools of collection by giving Federal agencies broader authority to collect debts by administrative offset, by encouraging the use of credit bureaus, by specifically authorizing agencies to contract for commercial collection services, and by permitting agencies to assess interest, processing, and handling costs and penalty charges under specified conditions. (See proposed regulations, 48 Fed. Reg. 23,251-54, 4 C.F.R. Part 102).

Although, we are not denying relief due to inadequate debt collection, in the cases covered in this decision, we emphasize that regardless of whether relief is granted, the agency still has an affirmative duty to pursue aggressive collection of the erroneous payment from the recipient. 31 U.S.C. § 3711(a)(1) (formerly 31 U.S.C. § 952).

II. Deficiencies in the Requests for Relief

A. For whom should relief be requested?

We note that in several of these 10 requests, there appeared to be some confusion about the official for whom relief should be requested. As you know, an accountable official or agent is any Government officer or employee who by reason of his employment is responsible for or has custody of Government funds. 59 Comp. Gen. 113, 114 (1979). Also, see Title 7 GAO Policy and Procedures Manual for the Guidance of Federal Agencies, § 28.14. There may be more than one accountable officer in a case and the concept of accountability is not limited to the person or persons in whose name the account is officially held. In each case, it is necessary to examine the particular facts and circumstances to determine who had responsibility for or custody of the funds during the relevant stages of the transaction.

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The person or persons who made the erroneous or improper payment is financially liable to the Government in the first incidence. In addition, the person in whose name the account is officially held at the time the wrongful payment is made, is also liable for the loss. Therefore, it is necessary to request relief for all of these individuals, unless the agency determines that one or more should be held liable for the loss.

B. Evidence to support a request for relief of a supervisor

We found that in a number of instances, the request did not contain sufficient information for us to grant relief to a supervisor whose subordinate made the erroneous payment. This leads us to believe that there is some uncertainty over the evidentiary standard necessary to relieve a supervisor.

The basic rule is that a disbursing agent, officially responsible for an account, is personally liable for the wrongful payments made by his subordinates. See B-194877, July 12, 1979. In such cases, we grant relief to the supervisor upon a showing that the disbursing officer properly supervised his employees. Proper supervision is demonstrated by evidence that the supervisor maintained an adequate system of procedures and controls to avoid errors and that appropriate steps were taken to ensure the system's implementation and effectiveness. See B-192109, June 3, 1981. Therefore, in order for us to grant relief, it must be clear from the submission what the procedures were and how they were implemented at the time of the questioned transaction.

C. Timeliness

We found that a few of your requests were more than 2 years old when submitted. This raises the problem of the statute of limitations, since an accountable officer can escape liability for an improper expenditure if the Government does not raise a charge against the account within 3 years. 31 U.S.C. § 3526(b) (formerly 31 U.S.C. § 82i); B-206591, April 27, 1982. The 3-year period begins to run when the agency is in receipt of substantially complete accounts. B-206591, April 27, 1982. To avoid any statute of limitations problems, the GAO Policy and Procedures Manual requires prompt reports of financial irregularities. An agency must report irregularities not more than 2 years after the date the accounts are made available to GAO for audit (that is, the date the agency has substantially complete accounts). 7 GAO

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Policy and Procedures Manual § 2814; B-199542, November 7, 1980.

III Problem Areas

In several cases, the investigation officers expressed concern over substantive areas of finance procedures. Chief among their complaints were the issuance of checks without the amounts spelled out in words, and the lack of coordination between the Staff Judge Advocate and the Finance and Accounting Center. We concur in their concerns and want to bring these issues to your attention for review. Additionally, we want to include for your consideration the question of substitute checks and when they should be issued, which was the subject of a 1981 General Accounting Office report to the Congress entitled "Millions Paid Out in Duplicate and Forged Checks," AFMD-81-68, October 1, 1981. While we have made recommendations for corrective action, we understand that the situations may need further investigation. We hope you will give serious consideration to these matters.

A. Issuance of checks without the amount spelled out in words

A number of your requests involved losses due to check alteration. In each case, the wrongdoer was able to alter the numerals on the check and receive a larger amount than the real value of the check. The altered checks were able to be cashed because the agents lack time to adequately check the instrument due to the heavy volume of check cashing at the various finance offices. It is our belief that by spelling out, in words, the amount of the check on the face of the instrument the incidents of alteration would decrease. The cashiers would then be able to quickly compare the numerals and words to see that the amounts match.

B. Coordination between the Finance and Accounting Office and the Staff Judge Advocate

We note that in several instances the recipient of the illegal or improper payment was a service member. Although charges were brought and the member convicted by the Staff Judge Advocate (SJA), no restitution was sought by the Finance and Accounting Office (FAC). In fact, in one case, collection action was not instituted until after the member was discharged from the service. We would suggest that better communications and coordinations between your office and the SJA be instituted so that restitution could be maximized.

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Specifically, we suggest that collection efforts would be enhanced if the FAC intervened in the SJA proceedings and if payment of the debt was made an element of the sentence.

C. No lag time for the issuing of a substitute check

Three of your requests stemmed from the cashing of duplicate checks. We note that in two instances, the replacement check was issued within 1 week of the original check. We are aware that under the applicable Army regulation, a duplicate check is authorized if the stop payment request by the payee is made within 15 days from the issue date of the original check for checks mailed to addresses in the continental United States, and within 30 days for checks mailed to overseas addresses. AR 37-103, ¶ 4-164. However, we do not think that the regulation requires the issuance of a substitute check immediately upon receipt of the payee's request. In the 1981 GAO report to the Congress, supra, we recommended slowing the issuance of some substitute checks. This recommendation was made to allow more time for the original check, if cashed, to be returned through the banking system and recorded as paid. Moreover, we believe that prior to issuing a replacement check, an agency should check to see that the original check has not been negotiated. See 62 Comp. Gen. ___ (B-206589 et al., December 16, 1982). We understand that the purpose behind the quick processing of claims for substitute checks is to avoid potential hardship for the payee; however, we do not believe the time frame we are suggesting to be unduly harsh.

We now proceed to a discussion of the specific cases.

IV Cases

B-211045

In this case, you requested that Finance and Accounting Officer, Major (MAJ) P.J. O'Hagan, Finance Corp., Fort Sam Houston, Texas, be relieved of liability for an improper payment in the amount of \$682.68.

The loss resulted when former Private Dolores M. Slaid negotiated both the original and substitute checks representing her end-of-month pay. Both checks were drawn on Major O'Hagan's account and were issued on the same day. III C. The substitute check was issued to Ms. Slaid on the basis of her allegation that she had not received the original check and her request for stop payment.

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It appears that the request for stop payment and the issuance of a substitute check in this case were within the bounds of due care as established by Army Regulations. See AR 37-103, paragraphs 4-143(b), 4-161 and 4-164. There also was no indication of bad faith on the part of the Army disbursing officer. Accordingly, relief is granted.

We note that to date, the entire collection effort has consisted of sending one letter, dated September 15, 1981, to Ms. Slaid, informing her of her indebtedness. That letter was returned undelivered. Although a new address has been obtained for Ms. Slaid, there have been no further attempts to reach her. I.

B-211110

In this case, you requested that Finance and Accounting Officer MAJ M.H. Fleumer, Finance Corps., Presidio of San Francisco, California, be relieved of liability for an improper payment in the amount of \$566.49. We find that MAJ Fleumer is not liable for the loss and that there was no need for relief to be requested on his behalf.

The loss occurred when Mr. Michael W. Haliburton negotiated both the original and substitute check representing his civilian pay. Both of these checks were drawn on the account of MAJ J.B. Keller, Jr. Before the loss was recorded, MAJ Fleumer assumed responsibility for MAJ Keller's account. Therefore, the loss was reflected in MAJ Fleumer's account. However, it is MAJ Keller who remains liable for the loss since he was officially in charge of the account when both checks were issued. Relief should be requested on his behalf. II A.

We note that MAJ Fleumer sent one letter, dated August 30, 1982, to Mr. Haliburton. The letter was returned undelivered and attempts to reach the debtor by telephone were equally unsuccessful. I.

As in the previous case, B-211045, we note that the replacement check was issued shortly after the date of the original instrument (here 5 days). III C.

B-211288

In this case, you requested that Finance and Accounting Officers MAJ Billie E. Braswell and his successor, Lieutenant Colonel (LTC) H.D. Flynn, U.S. Army Finance and Accounting

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Center, Europe, be relieved of liability for an improper payment in the amount of \$676.24.

The loss occurred when Mr. Brian A. Miller negotiated both the original and substitute checks representing his civilian pay. Both of these checks were drawn on the account of MAJ Braswell. As we stated in the previous case, B-211110, it is the official responsible for an account when the questioned payments were made that has pecuniary liability for the loss. A successor official, in whose name the account is held when the loss is reported, is not liable. In this case, then, only MAJ Braswell has pecuniary liability. Therefore, it was not necessary to request relief for LTC Flynn. II A.

The first check was issued to Mr. Miller on November 8, 1979. On December 3, 1979, a replacement check was issued based on Mr. Miller's claim that he had not received the first check. III C. Since Mr. Miller's request for stop payment was within the appropriate time frame for checks mailed overseas, it appears that the issuance of the replacement check was proper. See AR 37-103, para. 4-164. Accordingly, we grant relief to MAJ Braswell.

According to the record, the sole attempt to recover from Mr. Miller seems to have been one letter sent in February 1981. The letter was never acknowledged by Mr. Miller. I.

The irregularity in the account was recorded in January 1981, but was not reported to our Office until more than 2 years later. II C.

B-209716

In this case, you requested that LTC L.M. Crook, Jr., Finance and Accounting Officer, 5th Infantry Division, Fort Polk, Louisiana, be relieved of liability for an improper payment in the amount of \$890 made by his subordinate, Specialist Five (SP5) Martin A. Steiner, Cashier.

The loss resulted on February 28, 1980, when SP5 Steiner paid a DA Form 2139, Military Pay Voucher, in the amount of \$890 to a person claiming himself to be SP5 Danny L. Reynolds. A subsequent challenge of the payment by SP5 Reynolds initiated an investigation which revealed that the signature of both the certifying officer and that of the payee were forgeries. According to your letter, a forgery suspect was designated and collection action instituted against him, but a criminal investigation failed to substantiate the charges

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against him. However, a Finance and Accounting Center (FAC) investigation found that the loss occurred because SP5 Steiner failed to follow the established procedures of comparing the officer's signature on the forged voucher with the officer's signature card. Evidence indicates that SP5 Steiner was aware of the procedure and that he has been held liable for the loss.

It appears from the record that LTC Crook properly supervised his subordinates and we, therefore, grant him relief.

The loss in LTC Crook's account was recorded in June 1980. We should have received a report of this irregularity no later than June 1982. However, it did not reach our Office until November 1982. II C.

Although SP5 Steiner has been held financially liable for the loss, no collection action has been instituted against him I.

B-201286

In this case, you requested that LTC J.E. Rusk, Finance and Accounting Officer, Fort Lewis, Washington, be relieved of liability for an improper payment made by a subordinate in the amount of \$822.

The loss resulted on February 28, 1979, when an unidentified cashier or Class A agent cashed the altered pay check of then-Sergeant Louis P. Cox. The check as issued was for \$322, but Mr. Cox had altered the amount to read \$822. In May 1980 the Pacific National Bank, a designated depository, discovered that the check had been altered and notified the Finance and Accounting Center. The loss was reflected on LTC Rusk's June 1980 account.

In order for us to grant relief to LTC Rusk, we must find that he properly supervised his subordinates. However, the record contains no information as to what system of procedures were in effect when the improper payment was made, nor how the system was enforced. We have unsuccessfully attempted to acquire this information from your office. II B. Normally, we would deny relief but the statute of limitations is about to run and the question will soon be moot. II C.

At this point, only one collection letter, dated March 4, 1982, has been sent to Mr. Cox. I.

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The investigation report suggests that in the future, the check's amount be spelled out in words on the face of the instrument. Alterations would be made more difficult if this was done. We concur. III A.

B-210030

In this case, you requested that LTC T.O. Langhorne, Jr., Finance and Accounting Officer, U.S. Army Infantry Center at Fort Benning, Georgia, be relieved of liability for an improper payment made by his subordinate, Second Lieutenant (2LT) Anthony J. Deskis, Class A Agent Officer, in the amount of \$239.

The loss occurred on May 29, 1981, when 2LT Deskis cashed the apparently altered check of former Private Alphonso B. Nelson. Mr. Nelson altered his \$39 check to reflect an amount of \$239. The alteration was discovered later that day by a Cash Control Officer. Mr. Nelson was apprehended by military police but because of his civilian status, the case was forwarded to the Secret Service. The Secret Service has turned the case over to a Federal prosecutor with the Army's recommendation that Mr. Nelson be prosecuted for forgery. 2LT Deskis has been held jointly and severally liable for the loss. One letter, dated March 15, 1982, was sent to 2LT Deskis informing him of this fact. I.

In order for us to relieve LTC Lanhorne from liability it must be demonstrated in your request that he properly supervised his subordinates at the time of the transaction. While there was insufficient evidence in your original submission, your office later supplied us with the necessary information to enable our Office to grant relief. II B.

This was another instance in which the amount of the check was not spelled out in words on the face of the instrument. III A.

B-209697

In this case, you requested that MAJ J.D. Harwood, Finance Officer, 1st Armored Division, Fuerth, Germany, be relieved of liability for an improper payment made by his subordinate, First Lieutenant (1LT) Harvey A. Menden, Class A Agent, in the amount of \$654, reduced to \$312 by the recovery of \$342.

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The loss occurred on May 29, 1981, when 1LT Menden cashed the altered check of then Private Earnest Q. Walker. Private Walker had altered his \$54 end-of-month pay to read \$654. The same day that the check was cashed, a clerk at the Nuernberg Finance Office noticed the alteration. Private Walker was apprehended and \$342 was recovered at that time. Private Walker was tried by Summary Court Martial and received a sentence of forfeiture of \$334 out of 1 month's pay and 30 days at hard labor. The remaining \$312 of Private Walker's debt was not recovered. I.

The record indicates that MAJ Harwood provided all Class A Agents with detailed instructions governing their duties and responsibilities. Specific procedures were established to ensure the certification of all pay recipients. Accordingly, we find that MAJ Harwood properly supervised his subordinates and we relieve him of liability for the loss.

While the investigation report recommended that 1LT Menden be relieved of pecuniary liability for the improper payment, no relief request was made on his behalf. Any Government officer or employee who physically handles Government funds, even if only occasionally, is "accountable" for those funds while in his or her custody. Since 1LT Menden had physical control of the funds and actually made the erroneous payment, he is jointly and severally liable for the loss. Therefore, collection action should be taken against 1LT Menden, unless you decide to request relief for him also. See B-202037, August 31, 1981. II A.

The amount of the check was not spelled out in words on the face of the instrument. III A.

Finally, we note that the debtor was apprehended and brought to trial by the SJA. However, the FAC did not intervene to seek restitution. Although the sentence against Private Walker included a forfeiture of pay, this money went into a general fund instead of toward repayment of the debt. We have been informally advised that collection efforts and the legal proceedings against a debtor are two separate and distinct processes in the Army. III B.

B-209717

In this case, you requested that LTC G.L. Comfort, Finance and Accounting Officer at Fort Lewis, Washington, and his deputies, Ms. Doris M. Peterson and 2LT Michael T. Slye, be relieved from liability for the improper payment of

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\$391.28; made by their subordinate, Private Sharon Perkins, Cashier. Before proceeding with the facts of this case we would like to point out that it was not necessary to request relief for LTC Comfort's deputies. In this situation, the accountable officers liable for the loss are the person(s) who had physical control or custody of the funds and the person in whose name the account is held. Here, LTC Comfort was responsible for the account, and Private Perkins was the person with control over the funds. Ms. Peterson and 2LT Slye, while senior to Private Perkins and in the chain of command, were not responsible for the loss. Therefore, since it had been previously determined to hold Private Perkins jointly and severally liable for the loss, it was only necessary to seek relief for LTC Comfort. II A.

The loss occurred when Private Perkins paid former Private Sanford Johnson, Jr., a soldier separating from the service, \$840.83 in cash on a pay voucher in which only \$449.95 had been certified for payment. The \$391.28 overpayment apparently resulted from the payment of a sum in the wrong column of the voucher. Mr. Johnson was promptly notified of the overpayment and acknowledged his awareness that a mistake had been made. Although Mr. Johnson agreed to return the overpayment to the finance office, he failed to do so. At present his whereabouts are unknown.

LTC Comfort, in whose name the account is held, is responsible for his subordinate's losses. In order to relieve him from liability, it is necessary to find that he properly supervised his employees. Although your initial submission did not contain sufficient evidence for us to make this finding, in response to our request for more information, we were supplied with the necessary documentation. Accordingly, we grant relief. II B.

Only two letters have been sent to Mr. Johnson and Private Perkins has received but one. I.

B-201131

In this case, you requested that Colonel D.M. Posey, Finance and Accounting Officer, Fort Riley, Kansas, be relieved of liability for the improper payment made by his subordinate, Private James E. Harvey, Cashier, in the amount of \$528.16.

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The loss resulted from two separate payments made by Private Harvey. Private Harvey made a separation payment to Mr. Russell W. Mims, paying him \$732.44 rather than \$369.28, the amount actually due. Private Harvey also mistakenly paid Private Lewis P. Silva an advance travel payment of \$235 rather than the \$70 that was authorized. Mr. Mims has been held jointly and severally liable with Private Harvey for \$363.16, the amount of his overpayment; Private Silva has been held jointly and severally liable with Private Harvey in the amount of his \$165 overpayment.

The grant of relief to a supervisor for the improper payment made by his or her subordinate involves a determination that he or she maintained and enforced an adequate system of procedures and controls over his subordinates to avoid errors. In this case, the record indicates that the operating procedures were adequate and in effect when the loss occurred. Accordingly, relief is granted to Colonel Posey.

The record shows that two demand letters were sent to Mr. Mims on January 15 and May 27, 1981, and only one to Private Silva on May 27, 1981, without replies or rebuttal from either individual. No collection action has been instituted against Private Harvey although you indicate an intent to do so. We have had no further information about the extent or success of collection efforts in this case. I.

B-211440

On March 24, 1983, you requested relief from liability for MAJ B.W. Hausler, Finance and Accounting Officer, 78th Finance Section, for a subordinate's improper payment of a \$500 check. The maker's signature was found to be a forgery.

The Criminal Investigation Division (CID) was contacted and an investigation conducted. The investigation failed to disclose who had written the check or who had authorized its cashing. It was determined that the check was either cashed by a Class A agent for 2nd Battalion, 64th Armor or by a cashier with the Finance Office at Ledward Barracks. On Saturday, November 15, 1980 (the date of the check), no Class A agents were on duty and there was only one cashier available in the finance office. When questioned, the cashier, who was working on that date for the first time, insisted that he checked all ID cards against each check cashed. Furthermore, he could not recall handling the instrument in question. Since the possibility exists that the check's date was incorrect, the check might have been cashed by a Class A agent or a

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different cashier at another time. Due to the fact that no log was maintained, there is no way now of identifying the actual agent or cashier who accepted the check for payment.

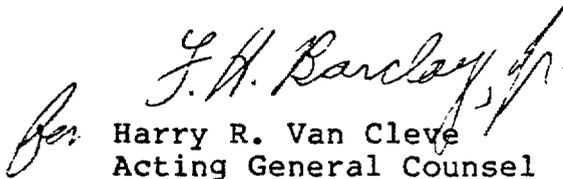
The investigation concluded that the loss resulted from an authorized check cashing and occurred through no fault or negligence of MAJ Hausler or his subordinates. However, corrective measures were recommended so that the agent or cashier cashing personal or Government checks could be identified in the future. The report indicates that corrective measures were implemented.

The loss of funds was established on MAJ Hausler's January 1981 Statement of Accountability as an uncollectible check. In applying 31 U.S.C. § 3527(c) to instances in which a subordinate actually disburses the funds rather than the disbursing officer, we have granted relief upon a showing that the disbursing officer properly supervised his subordinates by maintaining an adequate system of procedures and controls to avoid errors, and took steps to insure the system's effectiveness. B-192109, June 3, 1981. The record before us includes the standard operating procedures in effect at the time, but little additional information to indicate whether MAJ Hausler actually maintained and practiced these procedures at the time of the loss. II B. However, in view of the uncertainty about the identity of the official who actually cashed the check, we agree that the extent of supervision would be difficult to prove, and therefore grant relief.

Conclusion

Although relief has been granted in 9 of the 10 cases included in this decision, there were weaknesses or deficiencies in the record submitted for each one. Most serious has been the lack of evidence that diligent collection action is or has been pursued, in compliance with the Federal Claims Collection Standards. This decision constitutes notice that in the future, relief may be denied under 31 U.S.C. § 3527(c) unless these problems are corrected and the submission of the relief request is bolstered by the necessary evidence and information.

Sincerely yours,


Harry R. Van Cleave
Acting General Counsel